

**Maine Revised Statutes**  
**Title 8: AMUSEMENTS AND SPORTS**  
**Chapter 11: HARNESS RACING**

**§287. PAYMENT OF STATE SHARE**

**1. Payment.** Amounts calculated as state share under section 286 must be paid to the Treasurer of State for deposit in the operating account established under section 267-A. If the total of regular and exotic wagers placed at facilities licensed under this chapter exceeds \$35,000,000 for any calendar year, the portion payable to the operating account must be distributed in accordance with this section. All wagers placed at off-track betting facilities and racetracks must be included in making this calculation, including wagers made in this State to commingled pools.

[ 2007, c. 539, Pt. G, §9 (AMD); 2007, c. 539, Pt. G, §15 (AFF) .]

**2. Commercial meet account.** The Treasurer of State shall deposit in a commercial meet account 72% of the revenue credited to the operating account under this section that is attributable to amounts in excess of \$35,000,000. This account must be divided in the proportion that the contributions of regular and exotic wagers of pari-mutuel pools on live racing made or conducted at the commercial meets of each licensee during the calendar year bear to the total contributions of regular and exotic wagers to pari-mutuel pools on live racing made or conducted at the commercial meets of all licensees during that calendar year. Licensees sharing in this distribution shall use 1/2 of the funds received for the purpose of supplementing purse money. The other 1/2 of this distribution must be paid to the commercial licensees as reimbursement for improvements made to their racing facilities in the calendar year during which the funds are generated or, beginning January 1, 2000, during the prior year. To receive reimbursement, commercial licensees must submit plans for the improvements to the commission and receive approval from the commission prior to making the improvements, and the commission must verify that the approved improvements have been made.

[ 2007, c. 539, Pt. G, §9 (AMD); 2007, c. 539, Pt. G, §15 (AFF) .]

**3. Payment to Stipend Fund.** Nine percent of the revenue credited to the operating account under this section that is attributable to amounts in excess of \$35,000,000 must be distributed to the Stipend Fund as provided in Title 7, section 86.

[ 2007, c. 539, Pt. G, §9 (AMD); 2007, c. 539, Pt. G, §15 (AFF) .]

**4. Sire Stakes Fund.** Nine percent of the revenue credited to the operating account under this section that is attributable to amounts in excess of \$35,000,000 must be paid to the commission to be credited to the Sire Stakes Fund as provided in section 281.

[ 2007, c. 539, Pt. G, §9 (AMD); 2007, c. 539, Pt. G, §15 (AFF) .]

**5. Definition.** For the purposes of this section, "improvements" means the amount paid out for new buildings or for permanent improvements made to improve the facilities utilized by the licensee for conducting its racing meetings; or the amount expended in restoring property or in improving the facility or any part of the facility that results in the addition, replacement or substantial enhancement or restoration of a fixed asset or of a movable asset that is important to efficient operation of the racing meetings. In general, the amounts referred to as improvements include amounts paid that add to the value, improve or substantially prolong the useful life of the racetrack and moveable assets utilized by the licensee for conducting its racing meetings. Amounts paid or incurred for routine repairs and maintenance of property, interest expense or lease payments in connection with the capital improvements are not improvements within the meaning of this section. In order to qualify as an improvement, a substantial enhancement or restoration of an asset must

cost at least \$2,000 and must be an expenditure that would qualify for depreciation under the United States Internal Revenue Code. A moveable asset may be considered important to the efficient operation of a race meeting if the asset will remain at the commercial track or at the offices of the licensee throughout its use and if that asset is directly associated with running races, accommodating patrons of the race meet, conducting pari-mutuel wagering or paying purses.

[ 1999, c. 622, §1 (AMD) .]

**6. Timing of payment.** Payment under this section must be made no later than 7 days after each race and must be accompanied by a report under oath showing the total of all contributions to pari-mutuel pools covered by the report and other information the commission requires.

[ 1997, c. 528, §46 (NEW) .]

**7. Interim payments to commercial tracks.** If during the course of any calendar year the commission finds that wagers placed at facilities licensed under this chapter for the year are likely to exceed \$35,000,000, it may, if reasonably necessary for improvements to be effected expeditiously, direct the Treasurer of State to make interim payments to a commercial track in amounts as the commission finds the commercial track is likely to be entitled to receive under this section. If a commercial track receives interim payments under this subsection that exceed the total amount the commercial track is entitled to receive for the calendar year, the Treasurer of State shall reimburse the operating account for this excess by retaining money otherwise due to that commercial track pursuant to section 295.

[ 2007, c. 539, Pt. G, §9 (AMD); 2007, c. 539, Pt. G, §15 (AFF) .]

#### SECTION HISTORY

1997, c. 528, §46 (NEW). 1999, c. 622, §§1,2 (AMD). 2005, c. 563, §6 (AMD). 2007, c. 539, Pt. G, §9 (AMD). 2007, c. 539, Pt. G, §15 (AFF).

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